G. R. No. 6488/33, dated 12th April 1947.

Income-tax (United Kingdom):

Refund at the expense of Indian revenues to members of the Indian Services on leave in the United Kingdom of the — to which they became liable as a result of their detention in that country beyond six months through no fault of their own.

Extract paragraph 1 of letter from the Government of India, Finance Department, No. F. 6(2)-E.II/47, dated 19th February 1947 :—

"With reference to the Home Department letter No. 169/45-Ests.,* dated the 12th January 1946, regarding refund of the United Kingdom Income-tax, I am directed to state that the High Commissioner for India has made the following suggestions in regard to the refund of United Kingdom Income-tax to officers on leave in the United Kingdom :—

(i) The refund of the additional tax should only be made after verification by the High Commissioner for India of the United Kingdom tax paid by the officer, and for this purpose a list of officers entitled to the concession should be forwarded to him. Each case will then be examined by the High Commissioner and the appropriate accounts officer informed of the amount of the United Kingdom Income-tax actually suffered. It is not desirable to base refunds on statements of deductions that may be in the possession of the officers concerned as in some cases adjustments are made by the Departmental Claims Branch of the Inland Revenue Department after the issue of the statements. Further, it is also necessary to exclude those officers who would in any case be liable for United Kingdom Income-tax, whatever the length of their stay in the United Kingdom by reason of the fact that a residence in the United Kingdom might have been maintained during their absence in India.

(ii) The amount to be refunded to the officers should be reduced by the amount of post-war credits which might become due to the officers as a result of their becoming liable to United Kingdom tax.

The Government of India agree with the above suggestions and I am to request that, if the provincial Government see no objection, necessary information in regard to officers serving under them who are entitled to the concession may be forwarded to the High Commissioner for India."

RESOLUTION.—Copies of paragraph 1 of the letter from the Government of India should be forwarded to the officers and departments concerned for information and guidance with reference to Government Resolutions No. 6488/33, dated 21st February 1946 and 22nd July 1946.

2. Officers entitled to a refund of the United Kingdom Income-tax should furnish necessary information to this Department through their Heads of Departments for transmission to the High Commissioner for India.

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* Printed in the preamble of Government Resolution, Finance Department, No. 6488/33, dated 21st February 1946.